

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
(Alexandria Division)**

UNITED STATES OF AMERICA,

Plaintiff,

v.

DALE J. CRITTENBERGER,

Defendant.

Case No. 1:20-cv-00537

COMPLAINT

The Plaintiff, the United States of America, with the authorization of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General of the United States, brings this action to collect the unpaid federal income taxes, including statutory additions and interest, owed by Defendant Dale J. Crittenberger for the 2005–2008, 2010, and 2012–2014 taxable years.

JURISDICTION & VENUE

1. Jurisdiction is conferred upon this Court pursuant to 28 U.S.C. §§ 1331, 1340, and 1345, and 26 U.S.C. § 7402.
2. The liabilities and taxes accrued in this judicial district. Defendant Dale J. Crittenberger resides in Loudoun County. Loudoun County is located in the Eastern District of Virginia, Alexandria Division. *See* Local Civil Rule 3(B). Thus, venue is proper under 28 U.S.C. §§ 1391(b), 1396.

PARTIES

3. Plaintiff is the United States of America.
4. Defendant Dale J. Crittenberger resides in Aldie (Loudoun County), Virginia, within the jurisdiction of this Court.

COUNT I: COLLECT FEDERAL INCOME TAXES

5. The United States incorporates Paragraphs 1 through 4 of this Complaint as if fully set forth herein.

6. In accordance with 26 U.S.C. § 6203, a delegate of the Secretary of the Treasury assessed federal income taxes against Dale J. Crittenberger as set forth in the table below:

Tax Period	Date(s) of Assessment	Initial Assessment Amount	Total Balance as of April 13, 2020
12/31/2005	11/16/2009	\$55,096	\$76,775.10
12/31/2006	11/16/2009	\$17,959	\$3,469.35
12/31/2007	04/12/2010	\$41,864	\$58,828.07
12/31/2008	07/08/2013	\$20,118	\$29,020.96
12/31/2010	07/01/2013 12/07/2015	\$26,756 \$2,633	\$24,341.18
12/31/2012	07/01/2013 03/23/2015	\$8,756 \$2,660	\$12,111.32
12/31/2013	08/04/2014 03/11/2019	\$663 \$4,421	\$7,248.19
12/31/2014	5/11/2015 03/11/2019	\$72,029 \$102,989	\$192,072.45
		Total	\$403,866.62

7. A delegate of the Secretary of the Treasury gave notice of the tax assessments set forth in Paragraph 6 to Dale J. Crittenberger, and made demand for payment of those assessments.

8. Despite notice and demand for payment of the assessments described in Paragraph 6, Dale J. Crittenberger failed or refused to pay the full amount due and owing.

9. Due to the failure to pay the full amount of the income tax assessments due and owing, penalties and interest have been assessed and have accrued on the income tax assessment amounts listed above in Paragraph 6, above, pursuant to statute.

10. By virtue of the assessments described in Paragraphs 6 and 9, above, Dale J. Crittenberger is indebted to the United States in the total amount of **\$403,866.62** as of April 13,

2020, for unpaid federal income taxes, statutory additions to tax, and statutory interest for the 2005–2008, 2010, and 2012–2014 tax years, plus the statutory interest accruing thereafter according to law until paid in full.

RELIEF REQUESTED

WHEREFORE, the United States of America respectfully requests that the Court:

- A. Enter judgment in favor of the United States of America and against the Defendant, Dale J. Crittenberger, with respect to the tax assessments described in Paragraphs 6 and 9, above, together with all assessed and accrued statutory interest and penalties in the total amount of **\$403,866.62** as of April 13, 2020, along with statutory interest accruing thereon after that date according to law until paid in full;
- B. Award the United States its costs incurred in prosecuting this action; and
- C. Grant such other and further relief to the United States as the Court deems just and proper.

Dated: May 11, 2020

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

By: /s/ Alexander R. Kalyniuk
Alexander R. Kalyniuk
Virginia State Bar Number: 92325
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 227, Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 616-3309
Facsimile: (202) 514-6866
E-Mail: Alexander.R.Kalyniuk@usdoj.gov

G. ZACHARY TERWILLIGER
United States Attorney

By: /s/ Gerard Mene
Gerard Mene
Assistant U.S. Attorney
Counsel for the United States
2100 Jamieson Avenue
Alexandria, Virginia 22314
Telephone: (703) 299-3777
Facsimile: (703) 299-3983
E-Mail: Gerard.Mene@usdoj.gov